

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 786 - HB 1919

March 30, 2009

SUMMARY OF BILL: Requires the Alcoholic Beverage Commission (ABC) to study the distribution of alcohol taxes to local governments based on number of public school students. The results, along with any proposal for redistribution of taxes, would be submitted to the Senate and House Finance Ways and Means Committees by January 15, 2010.

ESTIMATED FISCAL IMPACT:

**Increase State Expenditures – Less than \$25,000
One-Time/ABC Fund**

Assumption:

- ABC would require the contracted services of an auditor to carry out the provisions of the bill. It is estimated that such services could be performed for less than \$25,000.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

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